

Company registration number: 11622376

Charity registration number: 1181822

# Migrant Offshore Aid Station (MOAS) UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2023

# **Migrant Offshore Aid Station (MOAS) UK**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

# **Migrant Offshore Aid Station (MOAS) UK**

## **Reference and Administrative Details**

**Charity Registration Number** 1181822

**Company Registration Number** 11622376

**Registered Office** The charity is incorporated in England.  
Carpenter Court  
1 Maple Road  
Bramhall  
Stockport  
Cheshire  
SK7 2DH

**Independent Examiner** Francis Clark LLP  
Melville Building East  
Unit 18, 23 Royal William Yard  
Plymouth  
PL1 3GW

**Solicitors:** Russell-Cooke Solicitors  
2 Putney Hill  
London  
SW15 6AB

# Migrant Offshore Aid Station (MOAS) UK

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland second edition - effective January 2019.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Peter Hinchliffe
	Susan Hinchliffe
	Regina Egle Liotta (resigned 12 June 2024)
	Christopher Catrambone (resigned 12 June 2024)

### Objectives and activities

#### *Objects and aims*

The charitable objects of MOAS(UK) are set out in the Articles of Association:

To save the lives of, and relieve the sickness and other suffering of migrants, refugees and others who are displaced or adversely affected by armed conflict, natural disaster or other humanitarian crisis anywhere in the world by:

- performing emergency rescue operations and providing aid and relief in response to armed conflicts, natural disasters and other humanitarian crises, including but not limited to rescuing and supporting migrants, refugees and others who have been injured, or who are at risk of injury or death, or who are otherwise suffering; and

- raising awareness of issues relating to migrants, refugees and others who are displaced or adversely affected by armed conflict, natural disaster or other humanitarian crisis, with the aim of developing public understanding of these issues.

In 2024 with the permission of the Charity Commission the objects were widened from assisting solely migrants and refugees to include broader categories of people in need. This has enabled MOAS(UK) to continue to support the MOAS mission in Ukraine which now includes the evacuation of combatants from the frontline to specialist hospitals.

# **Migrant Offshore Aid Station (MOAS) UK**

## **Trustees' Report**

### ***Objectives, strategies and activities***

#### **Ukraine Mission**

The MOAS mission in Ukraine has dominated the funding activity of MOAS(UK) and has grown over the year to 50 ambulances and 150 medical staff and drivers.

Operational support was provided by MOAS in Malta, whilst MOAS(UK) received donations and funded the purchase of medical and support equipment.

The Ukraine mission is based around the fleet of emergency response vehicles with different specifications and capacities, including mobile medical team base units, critical care transport vehicles, secure resupply and logistics vehicles and personnel deployment vehicles. The vehicles are equipped with portable medical supplies, stocks of pharmaceuticals and state of the art equipment that allows the teams to provide both basic and advanced life support, advanced clinical interventions, transport and triage, as well as some more expanded critical care medical interventions as and when needed. Each vehicle is manned by two licensed medical personnel and a local driver/cultural mediator. As many patients as possible are triaged, treated and released in the field, but the most critical and high-risk cases are then transported by MOAS teams in critical care transport vehicles to higher echelons of care, away from the front lines, for surgery and further intervention.

Using this model, the team has already treated and released thousands of patients in the field and transported the most critical patients to follow-on services. MOAS works with strategic tactical medics with experience in field medicine to ensure that each patient is treated with comprehensive, rapid, injury-specific interventions designed to minimise the impact of the damage and save as many lives as possible. During the course of the year the skilled team of 150 doctors, nurses and paramedics have saved more than 30,000 lives on the frontline and treated over 21,000 in communities cut off from medical infrastructure.

#### **Yemen Somalia and Sudan**

The MOAS mission to combat malnutrition started in 2019 and still continues. MOAS has built a reputation for providing therapeutic food in the fight against malnutrition in Yemen and Somalia, countries crippled by great political instability exacerbated by high rates of food insecurity, famine, drought and malnutrition, putting millions of lives at risk. Specifically, Somalia, after several failed rainy seasons, has recently experienced devastating floods, resulting in the displacement of over 700,000 people.

This year the mission has continued and successfully distributed over 80 tons of ready-to-use therapeutic foods to children on the brink of starvation, with the ongoing support of our local partners.

MOAS has started a new mission in Sudan, aimed to assist the communities most severely impacted by the armed conflict. 52 tons of therapeutic food have already been delivered, and the next step involves coordinating a shipment of vital medical supplies. Without the support of our partners Edesia Nutrition, Adra, UNHCR and Action Medeor, as well as our donors' contributions, this project would not have been possible. The fundraising campaign to support the project is ongoing.

# Migrant Offshore Aid Station (MOAS) UK

## Trustees' Report

### **Training and Disaster Risk Reduction**

MOAS remains committed to resilience-building and Disaster Risk Reduction for vulnerable communities, such as refugees, worldwide. MOAS provides consultancy services, technical advice and specific equipment which assist local partners to respond to the issues posed by water and fire in refugee camps worldwide.

MOAS provides technical advice to volunteers in refugee camps and nearby host communities. The training prepares volunteers to face emergency situations with proper preparation and response. More than 3,000 volunteers have been provided with training and technical advice on fire and water safety. All this is done with the support of international organisations on the ground and in collaboration with local partners.

### **Advocacy**

MOAS is mindful that changes in the earth's climate provide a driving force for the displacement of communities and migration in search of food and water. MOAS uses its social media platforms to educate on the realities of climate driven refugees and to highlight the need for policy solutions.

The Safe and Legal Routes campaign continues with a focus on the need to allow people escaping from war, famine, human rights violations and natural disasters to reach secure countries using safe and legal routes. The campaign analyses the main driving factors which are economic, political, social and environmental in the hope that the audience can understand better why people leave their own country and risk their life to reach safety.

### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

Net income for the year was £221,140 (2022: net expenditure £116,919), with net income of £183,889 (2022: net expenditure £134,052) on unrestricted funds and net income of £37,251 (2022: net income £17,133) on restricted funds. The balance held in unrestricted funds at 31 October 2023 was £280,044 (2022: £96,155) which is readily available funds. The balance held in restricted funds at the year end was £54,384 (2022: £17,133).

### **Policy on reserves**

The trustees aim to maintain free reserves at a level which equates to approximately three months' of unrestricted expenditure. At the year end free reserves were £280,044 which equates to 28 months' of expenditure based on the last financial year. The charity is meeting its reserves policy.

# Migrant Offshore Aid Station (MOAS) UK

## Trustees' Report

### Structure, governance and management

#### *Nature of governing document*

Migrant Offshore Aid Station (MOAS (UK)) is a charitable company limited by guarantee and governed by its Memorandum of Association dated 12 October 2018.

Trustees are appointed by members for a term of up to three years, they are eligible for re-appointment if the members think fit for a further term of up to three years each. A trustee may serve a maximum of nine years in total, in exceptional circumstances a trustee may be re-appointed for an additional term of up to one further year.

The charity acts as an agent for MOAS Malta, a Malta registered international humanitarian organisation and through which all field operations are carried out, receiving funds and processing monthly payments as required. The two former trustees are also founders of MOAS. The trustees are mindful of the fact that the charity is independent of the Malta organisation and must ensure that all decisions are taken independently and in accordance with UK regulations.

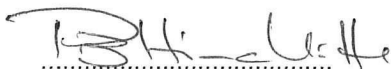
### Risk management

The trustees have carried out a review to identify the major risks to which the charity is exposed and confirm that policies in place are sufficient to mitigate risk.

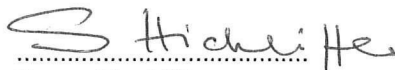
### Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The annual report was approved by the trustees of the charity on 24/11/24 and signed on its behalf by:



Peter Hinchliffe  
Trustee



Susan Hinchliffe  
Trustee

## Migrant Offshore Aid Station (MOAS) UK

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Migrant Offshore Aid Station (MOAS) UK for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

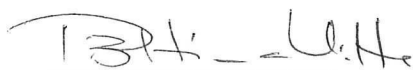
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

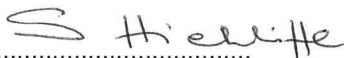
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24/7/24 and signed on its behalf by:



Peter Hinchliffe  
Trustee



Susan Hinchliffe  
Trustee



# **Migrant Offshore Aid Station (MOAS) UK**

## **Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Migrant Offshore Aid Station (MOAS) UK as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

## **Migrant Offshore Aid Station (MOAS) UK**

Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK ('the Company')

*PKF Francis Clark*

.....  
Duncan Leslie, FCA  
Institute of Chartered Accountants in England and Wales

Melville Building East  
Unit 18, 23 Royal William Yard  
Plymouth  
PL1 3GW

Date:26/07/2024

## Migrant Offshore Aid Station (MOAS) UK

### Statement of Financial Activities for the Year Ended 31 October 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	302,021	361,331	663,352
Total income		302,021	361,331	663,352
<b>Expenditure on:</b>				
Charitable activities	4	(118,132)	(324,080)	(442,212)
Total expenditure		(118,132)	(324,080)	(442,212)
Net income		183,889	37,251	221,140
Net movement in funds		183,889	37,251	221,140
<b>Reconciliation of funds</b>				
Total funds brought forward		96,155	17,133	113,288
Total funds carried forward	10	280,044	54,384	334,428

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	11,646	338,606	350,252
Total income		11,646	338,606	350,252
<b>Expenditure on:</b>				
Charitable activities	4	(145,698)	(321,473)	(467,171)
Total expenditure		(145,698)	(321,473)	(467,171)
Net (expenditure)/income		(134,052)	17,133	(116,919)
Net movement in funds		(134,052)	17,133	(116,919)
<b>Reconciliation of funds</b>				
Total funds brought forward		230,207	-	230,207
Total funds carried forward	10	96,155	17,133	113,288

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 is shown in note 10.

## Migrant Offshore Aid Station (MOAS) UK

(Registration number: 11622376)

Balance Sheet as at 31 October 2023


	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		558,693	1,351,353
<b>Creditors: Amounts falling due within one year</b>	9	<u>(224,265)</u>	<u>(1,238,065)</u>
<b>Net assets</b>		<u>334,428</u>	<u>113,288</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	10	54,384	17,133
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>280,044</u>	<u>96,155</u>
<b>Total funds</b>	10	<u>334,428</u>	<u>113,288</u>

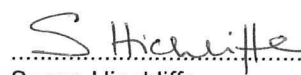
For the financial year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 24/11/24, and signed on their behalf by:

  
.....  
Peter Hinchliffe  
Trustee

  
.....  
Susan Hinchliffe  
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

# **Migrant Offshore Aid Station (MOAS) UK**

## **Notes to the Financial Statements for the Year Ended 31 October 2023**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Carpenter Court  
1 Maple Road  
Bramhall  
Stockport  
Cheshire  
SK7 2DH

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (effective January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Migrant Offshore Aid Station (MOAS) UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

# **Migrant Offshore Aid Station (MOAS) UK**

## **Notes to the Financial Statements for the Year Ended 31 October 2023**

### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees' meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

# Migrant Offshore Aid Station (MOAS) UK

## Notes to the Financial Statements for the Year Ended 31 October 2023

### Financial instruments

#### Classification

The charity holds the following financial instruments:

- short term other creditors
- cash and bank balances

All financial instruments are classified as basic.

#### Recognition and measurement

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognition when in the case of the assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled.

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	302,021	361,331	663,352	350,252
	<u>302,021</u>	<u>361,331</u>	<u>663,352</u>	<u>350,252</u>

The income from donations and legacies was £663,352 (2022: £350,252) of which £302,021 (2022: £11,646) was unrestricted and £361,331 (2022: £338,806) was restricted for the Ukraine Mission.

## Migrant Offshore Aid Station (MOAS) UK

### Notes to the Financial Statements for the Year Ended 31 October 2023

#### 4 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
MOAS Malta Ukraine Mission contractors	250,758	-	250,758	-
MOAS Malta Vehicle purchase	73,323	-	73,323	-
MOAS Malta Ukraine Mission medical equipment	-	-	-	267,639
MOAS Malta Ukraine Mission management and security	-	-	-	24,762
MOAS Malta Ukraine Mission medical staff and ambulance drivers	-	-	-	53,043
MOAS Malta ambulances for Ukraine Mission	-	-	-	34,448
Shipment of food aid to Yemen	9,557	-	9,557	17,729
MOAS Malta staff costs in Bangladesh and Malta	103,627	-	103,627	51,454
Mission bank charges and sundries	-	-	-	12,152
Bank charges	-	133	133	421
Sundry costs	-	89	89	549
Governance costs	-	4,725	4,725	4,974
	<u>437,265</u>	<u>4,947</u>	<u>442,212</u>	<u>467,171</u>

The expenditure on charitable activities was £442,212 (2022: £467,171) of which £118,132 (2022: £98,621) was unrestricted, £nil (2022: £47,077) was designated and £324,080 (2022: £321,473) was restricted.



# Migrant Offshore Aid Station (MOAS) UK

## Notes to the Financial Statements for the Year Ended 31 October 2023

### 5 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	4,725	4,725	4,500
Legal fees	-	-	474
	<u>4,725</u>	<u>4,725</u>	<u>4,974</u>

### 6 Net (outgoing) / incoming resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Independent examiner's fees	<u>4,725</u>	<u>4,500</u>

### 7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Migrant Offshore Aid Station (MOAS) UK

### Notes to the Financial Statements for the Year Ended 31 October 2023

#### 9 Creditors: amounts falling due within one year

	2023 £	2022 £
Amounts due to MOAS	219,540	1,230,975
Accruals	4,725	7,090
	<u>224,265</u>	<u>1,238,065</u>

#### 10 Funds

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted funds	96,155	302,021	(118,132)	280,044
<b>Restricted funds</b>				
Ukraine Mission	<u>17,133</u>	<u>361,331</u>	<u>(324,080)</u>	<u>54,384</u>
<b>Total funds</b>	<u>113,288</u>	<u>663,352</u>	<u>(442,212)</u>	<u>334,428</u>

#### Restricted funds

##### Ukraine Mission

During the year the charity received general donations of £361,331 for aid purposes in Ukraine, adding to the balance brought forward of £17,133 from the previous year. A total of £324,080 has been spent in the year to provide protective equipment, management teams, shipping costs and bank charges. The balance of £54,384 will be carried forward for use in future years.

## Migrant Offshore Aid Station (MOAS) UK

### Notes to the Financial Statements for the Year Ended 31 October 2023

	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Balance at 31 October 2022 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
Unrestricted funds	183,130	11,646	(98,621)	96,155
<i><b>Designated</b></i>				
Donations	47,077	-	(47,077)	-
<b>Total unrestricted funds</b>	230,207	11,646	(145,698)	96,155
<b>Restricted</b>				
Ukraine Mission	-	338,606	(321,473)	17,133
<b>Total funds</b>	230,207	350,252	(467,171)	113,288

#### 11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2023 £
Current assets	504,309	54,384	558,693
Current liabilities	(224,265)	-	(224,265)
<b>Total net assets</b>	<b>280,044</b>	<b>54,384</b>	<b>334,428</b>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2022 £
Current assets	1,334,220	17,133	1,351,353
Current liabilities	(1,238,065)	-	(1,238,065)
<b>Total net assets</b>	<b>96,155</b>	<b>17,133</b>	<b>113,288</b>

# Migrant Offshore Aid Station (MOAS) UK

## Notes to the Financial Statements for the Year Ended 31 October 2023

### 12 Related party transactions

During the year the charity made the following related party transactions:

#### **MOAS Malta**

(MOAS Malta is an international humanitarian organisation, registered in Malta and founded by Christopher Catrambone and Regina Egle Liotta, who were also trustees of MOAS (UK) until 12 June 2024)

MOAS (UK) work in collaboration with MOAS Malta carrying out field work in the main areas of operation.

Ukraine Mission : During the year MOAS (UK) acted as an agent for MOAS Malta, with donations being received and monthly payments made to contractors in the medical teams together with purchases of medical and support equipment. The operational support itself was provided by MOAS in Malta.

Training and Disaster Risk Reduction : During the year the charity, as agents, have made payments on behalf of MOAS Malta in connection with a major aid project in Bangladesh.

These projects are further explained in the Trustees' Annual Report and note 13 to the accounts sets out the transactions that have taken place during the year. At the balance sheet date the amount due to MOAS Malta was £219,540 (2022 - £1,230,975).

#### **P & S Hinchliffe Ltd**

(P & S Hinchliffe Ltd, a company controlled by Peter Hinchliffe and Susan Hinchliffe has a contract for management services with MOAS Malta. During the year £24,000 (2022: £24,000) was paid in connection with accountancy, administration and compliance services. There were no transactions with MOAS (UK).)

At the balance sheet date the amount due to/from P & S Hinchliffe Ltd was £Nil (2022 - £Nil).

### 13 Agency arrangements

The charity distributes aid funds as an agent for MOAS Malta. In the accounting period ended 31 October 2023 the charity received £3,729,201 and disbursed £4,740,635 from the fund. An amount of £219,540 is included in other creditors representing undistributed funds that are repayable to MOAS Malta.